FOR OHF USE

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0040022

Facility Name: CALIFORNIA GARDENS N & R

Address: 2829 S CALIFORNIA (Number) CHICAGO (City) 60608 (Zip Code)

County: COOK

Telephone Number: (773) 847-8061 **Fax #** (773) 847-1603

IDPA ID Number: 363961687001

Date of Initial License for Current Owners: 07/01/94

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) _____

(Title) _____

Paid Preparer

(Signed) See Accountants' Compilation Report Attached (Date)

(Print Name and Title) RICHARD S. SGARLATA, C.P.A.

(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(Telephone) (847) 236-1111 Fax# (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	293	Skilled (SNF)	293	106,945	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	293	TOTALS	293	106,945	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	85,898	1,962	6,405	94,265	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	85,898	1,962	6,405	94,265	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.14%

D. How many bed-hold days during this year were paid by Public Aid?
820 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 7/01/94

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 7/01/94 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 38 and days of care provided 2511

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	337,594	104,974	11,620	454,188		454,188	33	454,221			1
2	Food Purchase		426,490		426,490	(1,643)	424,848	(89)	424,759			2
3	Housekeeping		76,721	433,179	509,900		509,900		509,900			3
4	Laundry		20,126		20,126		20,126		20,126			4
5	Heat and Other Utilities			226,594	226,594		226,594	1,035	227,629			5
6	Maintenance	85,175	24,862	156,923	266,960		266,960	2,224	269,184			6
7	Other (specify):*							41	41			7
8	**TOTAL General Services**	422,769	653,173	828,316	1,904,258	(1,643)	1,902,616	3,244	1,905,860			8
	B. Health Care and Programs											
9	Medical Director			10,800	10,800		10,800		10,800			9
10	Nursing and Medical Records	2,703,837	252,019	9,610	2,965,466		2,965,466	(53,246)	2,912,220			10
10a	Therapy	68,744		9,353	78,097		78,097		78,097			10a
11	Activities	81,845	8,932	3,408	94,185		94,185		94,185			11
12	Social Services	160,594			160,594		160,594		160,594			12
13	Nurse Aide Training	18,781		7,310	26,091		26,091		26,091			13
14	Program Transportation			3,050	3,050		3,050	478	3,528			14
15	Other (specify):*							95	95			15
16	**TOTAL Health Care and Programs**	3,033,801	260,951	43,531	3,338,283		3,338,283	(52,673)	3,285,610			16
	C. General Administration											
17	Administrative	150,878		712,790	863,668		863,668	(521,406)	342,262			17
18	Directors Fees											18
19	Professional Services			74,968	74,968	(4,087)	70,881	749	71,630			19
20	Dues, Fees, Subscriptions & Promotions			68,036	68,036		68,036	(25,491)	42,545			20
21	Clerical & General Office Expenses	242,524	36,582	93,466	372,572		372,572	164,017	536,589			21
22	Employee Benefits & Payroll Taxes			609,474	609,474	1,643	611,117		611,117			22
23	Inservice Training & Education											23
24	Travel and Seminar			9,056	9,056		9,056	(4,936)	4,120			24
25	Other Admin. Staff Transportation			1,546	1,546		1,546	443	1,989			25
26	Insurance-Prop.Liab.Malpractice			302,615	302,615		302,615	768	303,383			26
27	Other (specify):*							41,130	41,130			27
28	**TOTAL General Administration**	393,402	36,582	1,871,951	2,301,935	(2,445)	2,299,491	(344,726)	1,954,765			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,849,972	950,706	2,743,798	7,544,476	(4,087)	7,540,389	(394,155)	7,146,234			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number CALIFORNIA GARDENS N & R #0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			98,605	98,605		98,605	(22,238)	76,367			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			102,903	102,903		102,903	1,002,519	1,105,422			32
33	Real Estate Taxes			422,332	422,332	4,087	426,419	(13,059)	413,360			33
34	Rent-Facility & Grounds			1,668,128	1,668,128		1,668,128	(1,653,157)	14,971			34
35	Rent-Equipment & Vehicles			12,874	12,874		12,874	11,283	24,157			35
36	Other (specify):*			9,876	9,876		9,876	(9,876)				36
37	**TOTAL Ownership**			2,314,718	2,314,718	4,087	2,318,805	(684,528)	1,634,277			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	18,955	148,019	110,892	277,866		277,866	53	277,919			39
40	Barber and Beauty Shops	13,079			13,079		13,079		13,079			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,417	160,417		160,417		160,417			42
43	Other (specify):*	65,119			65,119		65,119	(65,119)				43
44	**TOTAL Special Cost Centers**	97,153	148,019	271,309	516,481		516,481	(65,066)	451,415			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,947,125	1,098,725	5,329,825	10,375,675		10,375,675	(1,143,749)	9,231,926			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(28,934)	30		9
10	Interest and Other Investment Income	(708)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(89)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(55)	21		18
19	Entertainment				19
20	Contributions	(15,511)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(42,706)	21		24
25	Fund Raising, Advertising and Promotional	(9,742)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,182)	20		28
29	Other-Attach Schedule	(167,577)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (266,504)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(877,245)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (877,245)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,143,749)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

CALIFORNIA GARDENS N & R

ID# 0040022

Report Period Beginning: 01/01/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Legal: Missing Invoices/Out of Period Expense	$ (1,271)	19	1
2	Legal: Fees for Renaissance at Midway	(501)	19	2
3	Out of Period Seminar Expense	(733)	24	3
4	Political Contributions - ICLTC	(6,452)	20	4
5	Bank Charges	(10,054)	21	5
6	Travel & Entertainment	(6,111)	24	6
7	Amortization of Goodwill	(9,876)	36	7
8	1998 Real Estate Tax Refund	(13,059)	33	8
9	Pharmacy - Veterans	(52,520)	10	9
10	Veterans Medical Expenses	(1,628)	10	10
11	X-ray - Veterans	(137)	10	11
12	Concentrators - Veterans	(116)	10	12
13	Marketing Salary	(65,119)	43	13
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STATE OF ILLINOIS

Summary A

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary			33									33	1
2	Food Purchase	(89)											(89)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			1,035									1,035	5
6	Maintenance			2,224									2,224	6
7	Other (specify):*			41									41	7
8	**TOTAL General Services**	(89)		3,333									3,244	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(54,401)		1,155									(53,246)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation			478									478	14
15	Other (specify):*			95									95	15
16	**TOTAL Health Care and Programs**	(54,401)		1,728									(52,673)	16
	C. General Administration													
17	Administrative			2,170	(505,851)	(17,725)							(521,406)	17
18	Directors Fees													18
19	Professional Services	(1,772)		1,726		795							749	19
20	Fees, Subscriptions & Promotions	(32,887)		964		6,432							(25,491)	20
21	Clerical & General Office Expenses	(52,815)		214,827		2,005							164,017	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(6,844)		1,885		23							(4,936)	24
25	Other Admin. Staff Transportation			443									443	25
26	Insurance-Prop.Liab.Malpractice			768									768	26
27	Other (specify):*			31,664	5,493	3,973							41,130	27
28	**TOTAL General Administration**	(94,318)		254,447	(500,358)	(4,497)							(344,726)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(148,808)		259,508	(500,358)	(4,497)							(394,155)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(28,934)		6,696									(22,238)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(708)	1,007,103	(3,876)									1,002,519	32
33	Real Estate Taxes	(13,059)											(13,059)	33
34	Rent-Facility & Grounds		(1,668,128)	14,971									(1,653,157)	34
35	Rent-Equipment & Vehicles			11,283									11,283	35
36	Other (specify):*	(9,876)											(9,876)	36
37	**TOTAL Ownership**	(52,577)	(661,025)	29,074									(684,528)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers			53									53	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(65,119)											(65,119)	43
44	**TOTAL Special Cost Centers**	(65,119)		53									(65,066)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(266,504)	(661,025)	288,635	(500,358)	(4,497)							(1,143,749)	45

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 1,668,128	California Gardens Associates		$	$ (1,668,128)	1
2	V	32	Interest Expense		California Gardens Associates		1,007,103	1,007,103	2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,668,128			$ 1,007,103	$ * (661,025)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	$	NUCARE SERVICES CORP.	100.00%	$ 33	$ 33	15
16	V	5	UTILITIES		NUCARE SERVICES CORP.	100.00%	1,035	1,035	16
17	V	6	REPAIRS AND MAINT.		NUCARE SERVICES CORP.	100.00%	2,224	2,224	17
18	V	7	EMPLOYEE BEN. GEN. SERV.		NUCARE SERVICES CORP.	100.00%	41	41	18
19	V	10	NURSING ADMIN. COMP.		NUCARE SERVICES CORP.	100.00%	1,155	1,155	19
20	V	14	PROGRAM TRANSPORTATION		NUCARE SERVICES CORP.	100.00%	478	478	20
21	V	15	HEALTHCARE BENEFITS		NUCARE SERVICES CORP.	100.00%	95	95	21
22	V	17	ADMINISTRATIVE - NON-OWNER		NUCARE SERVICES CORP.	100.00%	2,170	2,170	22
23	V	19	PROFESSIONAL FEES		NUCARE SERVICES CORP.	100.00%	1,726	1,726	23
24	V	20	FEES SUBSCRIPTIONS		NUCARE SERVICES CORP.	100.00%	964	964	24
25	V	21	CLERICAL & GENERAL		NUCARE SERVICES CORP.	100.00%	214,827	214,827	25
26	V	24	SEMINARS AND EDUCATION		NUCARE SERVICES CORP.	100.00%	1,885	1,885	26
27	V	25	ADMIN. STAFF TRAVEL		NUCARE SERVICES CORP.	100.00%	443	443	27
28	V	26	INSURANCE		NUCARE SERVICES CORP.	100.00%	768	768	28
29	V	27	EMPLOYEE BEN. GEN. ADMIN.		NUCARE SERVICES CORP.	100.00%	31,664	31,664	29
30	V	30	DEPRECIATION		NUCARE SERVICES CORP.	100.00%	6,696	6,696	30
31	V	32	INTEREST EXPENSE		NUCARE SERVICES CORP.	100.00%	(3,876)	(3,876)	31
32	V	34	BUILDING RENT		NUCARE SERVICES CORP.	100.00%	14,971	14,971	32
33	V	35	EQUIPMENT RENTAL		NUCARE SERVICES CORP.	100.00%	11,283	11,283	33
34	V	39	ANCILLARY		NUCARE SERVICES CORP.	100.00%	53	53	34
35	V				NUCARE SERVICES CORP.	100.00%			35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 288,635	$ * 288,635	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - R. HARTMAN	$	NUCARE SERVICES CORP.	100.00%	$ 114,510	$ 114,510	15
16	V	17	ADMIN. - B. CARR		NUCARE SERVICES CORP.	100.00%	28,429	28,429	16
17	V	17	ADMIN. - D. HARTMAN		NUCARE SERVICES CORP.	100.00%	2,892	2,892	17
18	V	17	ADMIN. - E. DICKMAN		NUCARE SERVICES CORP.	100.00%	20,728	20,728	18
19	V	27	EMP. BEN. - R. HARTMAN		NUCARE SERVICES CORP.	100.00%	2,470	2,470	19
20	V	27	EMP. BEN. - B. CARR		NUCARE SERVICES CORP.	100.00%	1,221	1,221	20
21	V	27	EMP. BEN. - D. HARTMAN		NUCARE SERVICES CORP.	100.00%	226	226	21
22	V	27	EMP. BEN. - E. DICKMAN		NUCARE SERVICES CORP.	100.00%	1,576	1,576	22
23	V								23
24	V								24
25	V	17	MANAGEMENT FEES	672,410	NUCARE SERVICES CORP.	100.00%		(672,410)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 672,410			$ 172,052	$ * (500,358)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	$	CAREPATH HEALTH NETWORK	100.00%	$ 22,655	$ 22,655	15
16	V	19	PROFESSIONAL FEES		CAREPATH HEALTH NETWORK	100.00%	795	795	16
17	V	20	FEES, SUBSCRIPTIONS		CAREPATH HEALTH NETWORK	100.00%	6,432	6,432	17
18	V	21	CLERICAL AND GENERAL		CAREPATH HEALTH NETWORK	100.00%	2,005	2,005	18
19	V	24	SEMINARS		CAREPATH HEALTH NETWORK	100.00%	23	23	19
20	V	27	GEN ADMIN.- EMP. BEN.		CAREPATH HEALTH NETWORK	100.00%	3,973	3,973	20
21	V								21
22	V								22
23	V					100.00%			23
24	V	17	MANAGEMENT FEES	40,380	CAREPATH HEALTH NETWORK			(40,380)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 40,380			$ 35,883	$ * (4,497)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Benefits	$ 46,838	Diamond Insurance	25.00%	$ 46,838	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 46,838			$ 46,838	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Robert Hartman	Owner	Administrative	57.48%	See Attached	5.81	8.94%	Alloc-Salary	$ 114,510	17-7	1
2	Barry Carr	Owner	Administrative	4.75%	See Attached	6.4	14.22%	Alloc-Salary	28,429	17-7	2
3	David Hartman	Relative	Administrative	0	See Attached	.80	1.78%	Alloc-Salary	2,892	17-7	3
4	Eitan Dickman	Administrator	Administrative	0	None	35	100.00%	Alloc-Salary	20,728	17-7	4
5	Eitan Dickman	Administrator	Administrative	0	None	35	100.00%	Salary	89,608	17-1	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 256,167		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NUCARE SERVICES CORP.
Street Address: 6677 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY	AVAIL. CENSUS DAYS	672,540	8	$ 205	$	106,945	$ 33	1
2	5	UTILITIES	AVAIL. CENSUS DAYS	672,540	8	6,508		106,945	1,035	2
3	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	672,540	8	13,988	1,054	106,945	2,224	3
4	7	EMPLOYEE BEN. GEN. SERV.	AVAIL. CENSUS DAYS	672,540	8	258		106,945	41	4
5	10	NURSING ADMIN. COMP.	AVAIL. CENSUS DAYS	672,540	8	7,261	2,431	106,945	1,155	5
6	14	PROGRAM TRANSPORTATION	AVAIL. CENSUS DAYS	672,540	8	3,009		106,945	478	6
7	15	HEALTHCARE BENEFITS	AVAIL. CENSUS DAYS	672,540	8	595		106,945	95	7
8	17	ADMINISTRATIVE - NON-OWN	AVAIL. CENSUS DAYS	672,540	8	13,648	8,000	106,945	2,170	8
9	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	672,540	8	10,851		106,945	1,726	9
10	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	672,540	8	6,065		106,945	964	10
11	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	672,540	8	1,350,975	1,102,702	106,945	214,827	11
12	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	672,540	8	11,855		106,945	1,885	12
13	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	672,540	8	2,788		106,945	443	13
14	26	INSURANCE	AVAIL. CENSUS DAYS	672,540	8	4,831		106,945	768	14
15	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	672,540	8	199,124		106,945	31,664	15
16	30	DEPRECIATION	AVAIL. CENSUS DAYS	672,540	8	42,107		106,945	6,696	16
17	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	672,540	8	(24,377)		106,945	(3,876)	17
18	34	BUILDING RENT	AVAIL. CENSUS DAYS	672,540	8	94,150		106,945	14,971	18
19	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	672,540	8	70,953		106,945	11,283	19
20	39	ANCILLARY	AVAIL. CENSUS DAYS	672,540	8	335	269	106,945	53	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,815,129	$ 1,114,456		$ 288,635	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NUCARE SERVICES CORP.
Street Address: 6677 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	36.52	8	720,115	720,000	5.81	114,510	1
2	17	ADMIN. - B. CARR	AVG. HOURS WORKED	40.00	8	177,679	175,000	6.40	28,429	2
3	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	5.00	8	18,073	17,000	0.80	2,892	3
4	17	ADMIN. - E. DICKMAN	AVG. HOURS WORKED	35.00	1	20,728	19,166	35.00	20,728	4
5	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	36.52	8	15,535		5.81	2,470	5
6	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	40.00	8	7,632		6.40	1,221	6
7	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	5.00	8	1,411		0.80	226	7
8	27	EMP. BEN. - E. DICKMAN	AVG. HOURS WORKED	35.00	1	1,576		35.00	1,576	8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 962,749	$ 931,166		$ 172,052	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: CAREPATH HEALTH NETWORK
Street Address: 6633 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (888) 707-6700
Fax Number: (847) 679-2150

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	CARE PATH FEES	629,760	13	$ 353,316	$ 353,316	40,380	$ 22,655	1
2	19	PROFESSIONAL FEES	CARE PATH FEES	629,760	13	12,396		40,380	795	2
3	20	FEES, SUBSCRIPTIONS	CARE PATH FEES	629,760	13	100,317		40,380	6,432	3
4	21	CLERICAL AND GENERAL	CARE PATH FEES	629,760	13	31,275		40,380	2,005	4
5	24	SEMINARS	CARE PATH FEES	629,760	13	366		40,380	23	5
6	27	GEN ADMIN.- EMP. BEN.	CARE PATH FEES	629,760	13	61,960		40,380	3,973	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 559,630	$ 353,316		$ 35,883	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Diamond Insurance
Street Address: 40 Skokie Blvd., Suite 105
City / State / Zip Code: Northbrook, IL 60062
Phone Number: (847) 559-1002
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Diamond Insurance	Direct Allocation			$	$		$ 46,838	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 46,838	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Shareholder Loan	X		Working Capital	Interest Only			2,500,000			102,903	6
7												7
8												8
9	TOTAL Facility Related						$	$ 2,500,000			$ 102,903	9
	B. Non-Facility Related*											
10	See Supplemental Schedule										1,002,519	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 1,002,519	14
15	TOTALS (line 9+line14)						$	$ 2,500,000			$ 1,105,422	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
1	Interest Income		X				$	$			$ (708)	1
2	California Gardens Assoc.	X									1,007,103	2
3	NuCare Services	X									(3,876)	3
4												4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21							$	$			$ 1,002,519	21

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	380,213	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	391,485	2
3. Under or (over) accrual (line 2 minus line 1).	$	11,272	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	411,060	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$	4,087	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ 30,205 For 19 98 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	$	(13,059)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	413,360	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	360,641	8
	1997	358,258	9
	1998	367,798	10
	1999	360,947	11
	2000	391,485	12

RESTATEMENT OF BEGINNING ACCRUAL FOR PREPAYMENT $199,128 + $192,357 =$391,485

REAL ESTATE TAX ACCRUAL ($391,485*1.05=$411,060)

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. This denial must be no more than four years old at the time the cost report is filed.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME CALIFORNIA GARDENS N & R COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0040022

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-25-401-015-0000	Long Term Care Property	$ 391,485.08	$ 391,485.08
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 391,485.08	$ 391,485.08

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,844 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred:
2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization:
4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Building	193,025	1987	$ 300,000	1
2					2
3	TOTALS	193,025		$ 300,000	3

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1981	4,471		20	-		-	9
10	Various			1982	2,319		20	-		-	10
11	Various			1983	10,829		20	-		-	11
12	Various			1984	1,410		20	-		-	12
13	Various			1985	17,805		20	-		-	13
14	Various			1986	22,863		20	-		-	14
15	Various			1987	40,100		20	-		-	15
16	Various			1988	2,787		20	-		-	16
17	Various			1989	3,024		20	-		-	17
18	Various			1990	8,652		20	-		-	18
19	Various			1991	3,892		20	-		-	19
20	Various			1993	24,138		20	-		-	20
21	Various			1994	8,195		20	-		-	21
22	Various			1995	17,230		20	863	863	5,740	22
23	Various			1996	46,848		20	2,342	2,342	12,410	23
24	Various			1997	70,702		20	3,591	3,591	16,432	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$ -	$	$ -	37
38						-		-	38
39						-		-	39
40						-		-	40
41						-		-	41
42						-		-	42
43						-		-	43
44						-		-	44
45						-		-	45
46						-		-	46
47						-		-	47
48						-		-	48
49						-		-	49
50						-		-	50
51						-		-	51
52						-		-	52
53						-		-	53
54						-		-	54
55						-		-	55
56						-		-	56
57						-		-	57
58						-		-	58
59						-		-	59
60						-		-	60
61						-		-	61
62						-		-	62
63						-		-	63
64						-		-	64
65						-		-	65
66						-		-	66
67						-		-	67
68	Related Party Allocations (Page 12-REP & Page 12A-REP)		4,712,548	196		187	(9)	472	68
69	Financial Statement Depreciation			98,605			(98,605)		69
70	TOTAL (lines 4 thru 69)		$ 4,997,813	$ 98,801		$ 6,983	$ (91,818)	$ 35,054	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 4,997,813	$ 98,801		$ 6,983	$ (91,818)	$ 35,054	1
2	HEATER	1998	7,970		20	399	399	1,530	2
3	RELOCATE HEATER	1998	375		20	19	19	73	3
4	FIRE ALARM	1998	5,174		20	259	259	907	4
5	FIRE ALARM	1998	4,090		20	205	205	649	5
6	ELEVATOR	1998	8,931		20	447	447	1,565	6
7	SWITCH	1998	1,133		20	57	57	228	7
8	FIRE ALARM REPAIR	1998	1,225		20	61	61	244	8
9	DOOR ALARM REPAIR	1998	914		20	46	46	180	9
10	FIRE ALARM REPAIR	1998	673		20	34	34	111	10
11	FIRE ALARM REPAIR	1998	583		20	29	29	89	11
12	4TH FLOOR ALARM	1998	1,220		20	61	61	188	12
13	DIAMOND PLATE	1998	883		20	44	44	136	13
14	DIAMOND PLATE PANELS	1998	683		20	34	34	105	14
15	WALLPAPER & PAINT	1999	4,750		20	238	238	674	15
16	WALLPAPER	1999	4,343		20	217	217	615	16
17	WALLPAPER	1999	3,284		20	164	164	465	17
18	CARPET COVE BASE	1999	6,083		20	304	304	811	18
19	TELEPHONE SYS SERV	1999	1,617		20	81	81	209	19
20	WOOD FLOORING	1999	1,539		20	77	77	193	20
21	WALLPAPER	1999	1,935		20	97	97	243	21
22	WALLPAPER & PAINT	1999	2,300		20	115	115	278	22
23	MINIBLINDS	1999	823		20	41	41	103	23
24	COVE BASE	1999	658		20	33	33	80	24
25	CARPET	1999	561		20	28	28	68	25
26	SIGN BOXES	1999	17,366		20	868	868	2,242	26
27	ALARM SYSTEM	1999	1,146		20	57	57	162	27
28	HEATER & FREEZER	1999	1,444		20	72	72	168	28
29	ELECTRIC, WALL & LAM	1999	14,580		20	729	729	1,701	29
30	WATER MIXING VALVE	1999	956		20	48	48	108	30
31	ELECTRIC CONNECT	1999	1,400		20	70	70	158	31
32	KEY SWITCH, LOCK	1999	645		20	32	32	69	32
33	ELEVATOR WORK	1999	4,677		20	234	234	527	33
34	TOTAL (lines 1 thru 33)		$ 5,101,774	$ 98,801		$ 12,183	$ (86,618)	$ 49,933	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,101,774	$ 98,801		$ 12,183	$ (86,618)	$ 49,933	1
2	ELEVATOR WORK	1999	1,261		20	63	63	142	2
3	ALARM SERVICE	1999	764		20	38	38	79	3
4	PHONE SERVICE	1999	1,157		20	58	58	164	4
5	ALARM SERVICE	1999	1,022		20	51	51	115	5
6	GAS WATER HEATER	1999	4,075		20	204	204	425	6
7	SECURITY SYS REP	1999	1,597		20	80	80	187	7
8	TANK WORK	1999	2,430		20	122	122	285	8
9	TANK INSTALLATION	1999	22,123		20	1,106	1,106	2,673	9
10	INST.6 NEW DRAIN OUT	2000	900		20	45	45	90	10
11	INST 3 WINDOWS/1ST F	2000	4,475		20	224	224	448	11
12	FIRST FLOOR RENOVATI	2000	33,510		20	1,676	1,676	3,212	12
13	FIRST FLOOR RENOVATI	2000	7,990		20	400	400	767	13
14	42 ENGRAVED SIGNS	2000	1,912		20	96	96	184	14
15	WALL COVERING	2000	19,422		20	971	971	1,861	15
16	CEILING TILES	2000	1,076		20	54	54	104	16
17	OVER BED LIGHTS	2000	5,563		20	278	278	510	17
18	INSTALL OVER BED LIG	2000	5,775		20	289	289	530	18
19	OVERBED LIGHTS-INSTA	2000	5,933		20	297	297	520	19
20	CUBICLE CURTAINS	2000	19,813		20	991	991	1,734	20
21	RED OAK WOOD DOOR	2000	601		20	30	30	53	21
22	LABOR FOR INSTALL 1S	2000	460		20	23	23	40	22
23	TANK RENTAL	2000	2,500		20	125	125	219	23
24	DRAPERIES	2000	2,012		20	101	101	168	24
25	CABELING FOR CCTV	2000	956		20	48	48	84	25
26	INSTALL CCTV SYSTEM	2000	1,991		20	100	100	167	26
27	HANDRAILS,MOUNTING B	2000	9,909		20	495	495	949	27
28	FREIGHT FOR HANDRAIL	2000	210		20	11	11	21	28
29	INSTALL WINDOW TREAT	2000	1,134		20	57	57	76	29
30	MINI BLINDS	2000	110		20	6	6	8	30
31	SHIPPING-DRAPERIES	2000	117		20	6	6	10	31
32	DRAPERY	2000	729		20	36	36	57	32
33	6 MAGNETEK MOTORS	2000	538		20	27	27	43	33
34	TOTAL (lines 1 thru 33)		$ 5,263,839	$ 98,801		$ 20,291	$ (78,510)	$ 65,858	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 5,263,839	$ 98,801		$ 20,291	$ (78,510)	$ 65,858	1
2	FURN & TEST LIGHTS	2000	490		20	25	25	38	2
3	WALL COVERING	2000	4,568		20	228	228	323	3
4	INSTALLED CCTV SYSTE	2000	1,447		20	72	72	126	4
5	SERVICE FIRE DOOR	2000	821		20	41	41	72	5
6	ELEC CABLES TO KITCH	2000	626		20	31	31	54	6
7	INSTALL ALARM SYSTEM	2000	631		20	32	32	56	7
8	TELEPHONE SERV/3 PHA	2000	375		20	19	19	33	8
9	RAN TEL LINE TO BASE	2000	717		20	36	36	60	9
10	RAN LINE TO ACCTG OF	2000	978		20	49	49	78	10
11	LANDCAPING SERV	2000	2,050		20	103	103	146	11
12	CHAIR RAIL & WALL GU	2000	2,964		20	148	148	210	12
13	BORDER	2000	265		20	13	13	17	13
14	FAN COILS FOR A/C UN	2000	516		20	26	26	35	14
15	LANDCAPING	2000	625		20	31	31	39	15
16	WINDOW & DOOR GLASS	2000	4,900		20	245	245	449	16
17	INST WANDERGUARD SYS	2000	26,630		20	1,332	1,332	2,553	17
18	TREE REMOVAL	2000	690		20	35	35	41	18
19	WALL GUARDS	2000	1,982		20	99	99	116	19
20	KICK PLATES	2000	2,948		20	147	147	172	20
21	WALLPAPER	2000	894		20	45	45	53	21
22	FIRE ALARM REPAIRS	2000	1,117		20	56	56	65	22
23	FIRST FLR REN	2000	7,710		20	386	386	740	23
24	NURSES STATION	2000	3,020		20	302	302	302	24
25	WATER HEATER	2001	8,920		20	446	446	446	25
26	RUN CBL TO FIRE ALRM	2001	790		20	40	40	40	26
27	TELEPHONE LINE, INST	2001	807		20	40	40	40	27
28	REPLC CAR SILL ON #2	2001	1,580		20	72	72	72	28
29	MOVED ONE HEATER W/A	2001	750		20	38	38	38	29
30	WANDER GUARD DEVICES	2001	686		20	28	28	28	30
31	72 OVRBED LIGHT 3' B	2001	5,332		20	223	223	223	31
32	FPR FIRE PUMP REPAIR	2001	575		20	29	29	29	32
33	WINDOW TREATMENT DR	2001	1,815		20	68	68	68	33
34	TOTAL (lines 1 thru 33)		$ 5,352,058	$ 98,801		$ 24,776	$ (74,025)	$ 72,620	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 5,352,058	$ 98,801		$ 24,776	$ (74,025)	$ 72,620	1
2	WALLCOVERING CORRIDO	2001	6,924		20	231	231	231	2
3	ELECTOMAGNET HOLDER	2001	494		20	17	17	17	3
4	CCD DOME CAMERA W/WI	2001	1,621		20	54	54	54	4
5	DOOR LATCH & LOCK SE	2001	654		20	19	19	19	5
6	WALLGUARDS	2001	4,840		20	161	161	161	6
7	VINYL COVE BASE	2001	141		20	5	5	5	7
8	WALLPAER & OVER BE	2001	6,212		20	207	207	207	8
9	INSTALLED CONCRETE F	2001	11,400		20	190	190	190	9
10	SERVICE ON NURSES CA	2001	926		20	27	27	27	10
11	SERVICE ON ELECTROMA	2001	1,037		20	30	30	30	11
12	RAN PHONE LINES	2001	699		20	20	20	20	12
13	INSTALLED CCTV MONIT	2001	1,391		20	41	41	41	13
14	CEILING TILE	2001	673		20	9	9	9	14
15	INSTALLED CCTV MONIT	2001	1,440		20	18	18	18	15
16	SERVICE ON NURSES CA	2001	830		20	11	11	11	16
17	SRVC ON BSMNT P.A SY	2001	983		20	12	12	12	17
18	INSTALLED CCTV MNTR	2001	1,724		20	14	14	14	18
19	SRVC ON EXIT DOOR AL	2001	872		20	7	7	7	19
20	NEW FOUNDATION WALL	2001	1,500		20	6	6	6	20
21	CEILING TILE	2001	499		20	2	2	2	21
22	CEILING TILE	2001	461		20	2	2	2	22
23	CEILING TILE	2001	461		20	2	2	2	23
24	INSTALLED CCTV MNTR	2001	1,376		20	12	12	12	24
25	ELECTRICAL WRK ON OU	2001	1,157		20	5	5	5	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,400,373	$ 98,801		$ 25,878	$ (72,923)	$ 73,722	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1977	1977	$ 4,708,760	$	35	$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Nucare Allocation			1997	732	19	20	37	18	155	9
10	Nucare Allocation			1998	641	16	20	32	16	111	10
11	Nucare Allocation			1999	899	124	20	45	(79)	109	11
12	Nucare Allocation			2000	1,093	28	20	55	(27)	79	12
13	Nucare Allocation			2001	423	9	20	18	9	18	13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
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59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,712,548	$ 196		$ 187	$ (63)	$ 472	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 446,972	$ 5,305	$ 42,039	$ 36,734	10	$ 146,109	71
72	Current Year Purchases	46,249	1,195	4,218	3,023	10	4,218	72
73	Fully Depreciated Assets	17,909				10	17,909	73
74								74
75	TOTALS	$ 511,130	$ 6,500	$ 46,257	$ 39,757		$ 168,236	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	1996 FORD WAGON	1997	$ 21,161	$	$ 4,232	$ 4,232	5	$ 18,339	76
77										77
78										78
79										79
80	TOTALS			$ 21,161	$	$ 4,232	$ 4,232		$ 18,339	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,232,664	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 105,301	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 76,367	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (28,934)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 260,297	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: NuVision Holding, LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			7/1/94	$ 1,668,128	15		3
4	Additions							4
5	Allocation from NuCare				14,971			5
6	California Gardens Assoc.				(1,668,128)			6
7	TOTAL				$ 14,971 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [X] NO Terms: *

10. Effective dates of current rental agreement:
Beginning 7/1/94
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$ 1,584,360
13.	/2003	$ 1,584,360
14.	/2004	$ 1,584,360

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 18,319 Description: Copy machine $7037; Allocation from NuCare $11,283
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Use	1999 Infiniti I-30	$ 486	$ 5,837	17
18					18
19					19
20					20
21	TOTAL		$ 486	$ 5,837	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	
IN OTHER FACILITY	
COMMUNITY COLLEGE	X
HOURS PER AIDE	120

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	X
IN OTHER FACILITY	
HOURS PER AIDE	80

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$ 556	$ 6,754	$	$ 7,310
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)	1,381	17,400		18,781
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$ 1,937	$ 24,154	$	$ 26,091
10	SUM OF line 9, col. 1 and 2 (e)	$ 26,091			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	85
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	7
2. From other facilities (f)	
TOTAL TRAINED	92

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 45,847	$		$ 45,847	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			5,011			5,011	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			60,034			60,034	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				86,231		86,231	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):			18,955			61,788		80,743	13
14	TOTAL			$ 18,955		$ 110,892	$ 148,019		$ 277,866	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 23,954	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,989,079		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	207,566		6
7	Other Prepaid Expenses	1,912		7
8	Accounts Receivable (owners or related parties)	790,681		8
9	Other(specify): See supplemental schedule	207,255		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,220,447	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	534,326		15
16	Equipment, at Historical Cost	492,079		16
17	Accumulated Depreciation (book methods)	(385,413)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	76,913		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 717,905	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,938,352	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 828,481	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(757)		28
29	Short-Term Notes Payable	2,500,000		29
30	Accrued Salaries Payable	250,692		30
31	Accrued Taxes Payable (excluding real estate taxes)	29,310		31
32	Accrued Real Estate Taxes(Sch.IX-B)	411,060		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	23,915		35
	Other Current Liabilities(specify):			
36	See supplemental schedule	128,492		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,171,193	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,171,193	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 767,159	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,938,352	$	48

***(See instructions.)**

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 651,270	1	
2	Restatements (describe):		2	
3	**Adjustment to Bad Debt Allowance**	(50,000)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 601,270	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	165,889	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 165,889	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 767,159	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 10,173,447	1
2	Discounts and Allowances for all Levels	(88,565)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 10,084,882	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	220,329	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 220,329	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	136,130	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,612	19
20	Radiology and X-Ray		20
21	Other Medical Services	53,698	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 205,440	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	708	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 708	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule	30,205	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 30,205	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,541,564	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,904,258	31
32	Health Care	3,338,283	32
33	General Administration	2,301,935	33
	B. Capital Expense		
34	Ownership	2,314,718	34
	C. Ancillary Expense		
35	Special Cost Centers	356,064	35
36	Provider Participation Fee	160,417	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,375,675	40
41	**Income before Income Taxes (line 30 minus line 40)****	165,889	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 165,889	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,930	2,086	$ 75,791	$ 36.33	1
2	Assistant Director of Nursing	2,792	3,059	86,090	28.14	2
3	Registered Nurses	35,945	40,397	872,922	21.61	3
4	Licensed Practical Nurses	35,647	39,100	671,004	17.16	4
5	Nurse Aides & Orderlies	107,526	116,137	981,020	8.45	5
6	Nurse Aide Trainees	1,888	1,888	18,781	9.95	6
7	Licensed Therapist	497	537	18,955	35.30	7
8	Rehab/Therapy Aides	7,476	8,414	68,744	8.17	8
9	Activity Director	1,877	2,086	21,016	10.07	9
10	Activity Assistants	8,044	8,819	60,829	6.90	10
11	Social Service Workers	6,687	7,340	60,841	8.29	11
12	Dietician	3,953	4,467	80,715	18.07	12
13	Food Service Supervisor					13
14	Head Cook	9,004	9,943	99,151	9.97	14
15	Cook Helpers/Assistants	22,412	24,091	157,728	6.55	15
16	Dishwashers					16
17	Maintenance Workers	3,812	4,528	85,175	18.81	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,171	2,267	89,608	39.53	20
21	Assistant Administrator					21
22	Other Administrative	1,176	1,526	61,270	40.15	22
23	Office Manager					23
24	Clerical	17,476	19,371	242,524	12.52	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	7,289	8,190	99,753	12.18	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	802	842	17,010	20.20	31
32	Other Health Care(specify)					32
33	Other(specify)	3,534	3,814	78,198	20.50	33
34	TOTAL (lines 1 - 33)	281,938	308,902	$ 3,947,125 *	$ 12.78	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	227	$ 11,620	01-03	35
36	Medical Director	Monthly	10,800	09-03	36
37	Medical Records Consultant	Monthly	4,032	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,578	10-03	39
40	Physical Therapy Consultant	149	9,314	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	1	39	10a-03	43
44	Activity Consultant	71	3,408	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	448	$ 44,791		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Eitan Dickman	Administrator	0	$ 89,608
Kathy Brander (Nucare)	Dir of Reg Mgmt.		22,134
Ray Dolan (Nucare)	VP Risk Mgmt.		4,549
Farat Sharif	Administrative		34,588
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 150,879

B. Administrative - Other

Description	Amount
Management Fees - Nucare Services	$ 672,410
Management Fees - Carepath	40,380
TOTAL (agree to Schedule V, line 17, col. 3)	$ 712,790
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg & Rothblatt	Accounting	$ 24,994
See Attached	Legal	20,918
Personnel Planners	Unemployment	2,772
Power Software	Computer	12,600
Health Data Systems	Computer	7,147
Horizon Healthcare	Computer	5,263
CDW Computer Centers	Computer	74
Purchasing Plus	Purchasing Consultant	1,200
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 74,968

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 46,838
Unemployment Compensation Insurance	31,344
FICA Taxes	298,487
Employee Health Insurance	83,808
Employee Meals	1,643
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	6,588
Union Pension Benefits	21,671
Union Health Insurance	80,511
Dental/Life Insurance	7,903
Employee Benefits	30,087
401K	2,237
TOTAL (agree to Schedule V, line 22, col.8)	$ 611,117

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	16,837
Health Care Worker Background Check	3,200
(Indicate # of checks performed 362)	
Yellow Page Advertising	1,182
Dues/Subscriptions	11,829
Advertising & Promotion	9,742
Licenses & Inspections	3,283
Allocated Carepath	6,432
Allocated NuCare	964
Less: Public Relations Expense	
Non-allowable advertising	(9,742)
Yellow page advertising	(1,182)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 42,545

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,212
Allocation from NuCare	1,885
Allocation from Carepath	23
Entertainment Expense	
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,120

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
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8													
9													
10													
11													
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16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number CALIFORNIA GARDENS N & R # 0040022 Report Period Beginning: 01/01/01 Ending: 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council on Long Term Care $17,233**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **17,761** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? **X** YES ____ NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES **X** NO ____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
California Gardens Nursing Center #00040022, 7/1/94

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **160,417**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **1,643** Has any meal income been offset against related costs? **No** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100% In 1**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? ____ If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees